## AMENDMENTS TO THE CLAIMS

This listing of claims replaces all prior versions of claims in the application.

1. (Withdrawn) An imide resin, comprising: a repeating unit represented by General Formula (1); a repeating unit represented by General Formula (2); and a repeating unit represented by General Formula (3), wherein an orientation birefringence of the imide resin ranges from  $-0.1 \times 10^{-3}$  to  $0.1 \times 10^{-3}$ ,

$$\begin{array}{c|c}
R^{2} & R^{2} \\
R^{1} & R^{1} \\
\downarrow & \downarrow \\
C & \downarrow & C
\end{array}$$

$$\begin{array}{c}
C & C & C
\end{array}$$

$$\begin{array}{c}
C & C
\end{array}$$

$$\begin{array}{c}
\mathbb{R}^4 \\
\mathbb{R}^5 \\
\mathbb{C} \\
\mathbb{C} \\
\mathbb{R}^6
\end{array}$$

$$R^7$$
 $R^8$ 
... (3)

where R<sup>7</sup> represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R<sup>8</sup> represents an aryl group having 6 to 10 carbon atoms.

- 2. (Withdrawn) The imide resin as set forth in claim 1, wherein the orientation birefringence ranges from  $-0.01 \times 10^{-3}$  to  $0.01 \times 10^{-3}$ .
- 3. (Withdrawn) A polarizer-protective film as set forth in claim 1, wherein a molar ratio of the repeating unit represented by General Formula (1) and the repeating unit represented by General Formula (3) ranges from 1.0:1.0 to 4.0:1.0.
- 4. (Withdrawn) The imide resin as set forth in claim 1, wherein a photoelastic coefficient is not more than  $10 \times 10^{-12} \text{m}^2/\text{N}$ .

- 5. (Withdrawn) The imide resin as set forth in claim 1, wherein a glass transition temperature is not less than 120° C.
- 6. (Withdrawn) The imide resin as set forth in claim 1, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the absence of a solvent.
- 7. (Withdrawn) The imide resin as set forth in claim 1, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the presence of a solvent.
- 8. (Withdrawn) An optical resin composition, comprising as a main component the imide resin as set forth in any one of claims 1 to 7.
- 9. (Withdrawn) A molded product, comprising the optical resin composition as set forth in claim 8.
- 10. (Withdrawn) An imide resin, comprising: a repeating unit represented by General Formula (1); a repeating unit represented by General Formula (2); and a repeating unit represented by General Formula (3), wherein the imide resin has a negative orientation birefringence,

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$$\begin{array}{c|c}
R^{2} & R^{2} \\
R^{1} & R^{1} \\
\hline
 & R^{1} \\
\hline
 & R^{2} \\
 & R^{3}
\end{array}$$
(1)

where each of R<sup>1</sup> and R<sup>2</sup> independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R<sup>3</sup> represents a hydrogen atom, an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

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$$\mathbb{R}^7$$
 $\mathbb{R}^8$ 
 $\dots$  (3)

where R<sup>7</sup> represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R<sup>8</sup> represents an aryl group having 6 to 10 carbon atoms.

- 11. (Withdrawn) The imide resin as set forth in claim 10, wherein the orientation birefringence is not more than  $-0.15 \times 10^{-3}$ .
- 12. (Withdrawn) The imide resin as set forth in claim 10, wherein a photoelastic coefficient is not more than  $10 \times 10^{-12} \text{m}^2/\text{N}$ .
- 13. (Withdrawn) The imide resin as set forth in claim 10, wherein a glass transition temperature is not less than 120°C.
- 14. (Withdrawn) The imide resin as set forth in claim 10, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the absence of a solvent.

- 15. (Withdrawn) The imide resin as set forth in claim 10, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the presence of a solvent.
- 16. (Withdrawn) An optical resin composition, comprising as a main component the imide resin as set forth in any one of claims 10 to 15.
- 17. (Withdrawn) A molded product, comprising the optical resin composition as set forth in claim 16.
- 18. (Withdrawn) An imide resin, comprising: a repeating unit represented by General Formula (1); a repeating unit represented by General Formula (2); and a repeating unit represented by General Formula (3), wherein a melt viscosity of the imide resin ranges from 1000 to 50000 poise,

$$\begin{array}{c|c}
R^{2} & R^{2} \\
R^{1} & R^{1} \\
\downarrow & \downarrow & \downarrow \\
C & N & C \\
R^{3}
\end{array}$$

where each of R<sup>1</sup> and R<sup>2</sup> independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R<sup>3</sup> represents a hydrogen atom, an alkyl group having 1 to 18

carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

where each of R<sup>4</sup> and R<sup>5</sup> independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R<sup>6</sup> represents an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\mathbb{R}^7$$
 $\mathbb{R}^8$ 

where  $R^7$  represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and  $R^8$  represents an aryl group having 6 to 10 carbon atoms.

19. (Withdrawn) The imide resin as set forth in claim 18, having positive orientation birefringence.

- 20. (Withdrawn) The imide resin as set forth in claim 18, wherein the orientation birefringence is not less than  $0.15 \times 10^{-3}$ .
- 21. (Withdrawn) The imide resin as set forth in claim 18, wherein a photoelastic coefficient is not more than  $10 \times 10^{-12} \text{m}^2/\text{N}$ .
- 22. (Withdrawn) The imide resin as set forth in claim 18, wherein a glass transition temperature is not less than 120°C.
- 23. (Withdrawn) The imide resin as set forth in claim 18, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the absence of a solvent.
- 24. (Withdrawn) The imide resin as set forth in claim 18, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the presence of a solvent.
- 25. (Withdrawn) An optical resin composition, comprising as a main component the imide resin as set forth in any one of claims 18 to 24.

26. (Withdrawn) A molded product, comprising the optical resin composition as set forth in claim 25.

27. (Currently Amended) A polarizer-protective film, comprising an imide resin which includes: a repeating unit represented by General Formula (1); a repeating unit represented by General Formula (2); and a repeating unit represented by General Formula (3),

wherein a content of the repeating unit represented by General Formula (3) ranges from 5 wt% to 50 wt% with respect to an amount of total repeating units of the imide resin,

$$\begin{array}{c|c}
R^{2} & R^{2} \\
\downarrow & R^{1} & R^{1} \\$$

$$\begin{array}{c}
\mathbb{R}^4 \\
\mathbb{R}^5 \\
\mathbb{C} \\
\mathbb{C} \\
\mathbb{R}^6
\end{array}$$
... (2)

where  $R^7$  represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and  $R^8$  represents an aryl group having 6 to 10 carbon atoms.

28. (Original) The polarizer-protective film as set forth in claim 27, wherein an orientation birefringence of the imide resin ranges from  $-0.1 \times 10^{-3}$  to  $0.1 \times 10^{-3}$ .

- 29. (Original) The polarizer-protective film as set forth in claim 27, wherein an orientation birefringence of the imide resin ranges from  $-0.1 \times 10^{-4}$  to  $0.1 \times 10^{-4}$ .
- 30. (Original) The polarizer-protective film as set forth in claim 27, wherein: in the imide resin, a molar ratio of the repeating unit represented by General Formula (1) and the repeating unit represented by General Formula (3) ranges from 1.0:1.0 to 4.0:1.0.
- 31. (Original) The polarizer-protective film as set forth in claim 27, wherein a photoelastic coefficient of the imide resin is not more than  $10 \times 10^{-12} \text{m}^2/\text{N}$ .
- 32. (Original) The polarizer-protective film as set forth in claim 27, wherein a glass transition temperature of the imide resin is not less than 120°C.
- 33. (Currently Amended) A polarization plate, comprising the polarizer-protective film as set forth in any one of claims 27 to 32 or 57 to 58.
- 34. (Withdrawn) A production method of a polarizer-protective film, comprising the steps of:
- (i) making, into a film, an imide resin including a repeating unit represented by General Formula (1), a repeating unit represented by General Formula (2), and a repeating unit represented by General Formula (3); and

## (ii) drawing the imide resin having been made into the film,

$$\begin{array}{c|c}
R^{2} & R^{2} \\
R^{1} & R^{1} \\
\downarrow & \downarrow & \downarrow \\
C & N & C \\
R^{3}
\end{array}$$

where each of R<sup>1</sup> and R<sup>2</sup> independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R<sup>3</sup> represents a hydrogen atom, an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\begin{array}{c}
\mathbb{R}^4 \\
\mathbb{R}^5 \\
\mathbb{C} \\
\mathbb{Q}^{\sharp C} \\
\mathbb{R}^6
\end{array}$$

$$\mathbb{R}^7$$
 $\mathbb{R}^8$ 

where  $R^7$  represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and  $R^8$  represents an aryl group having 6 to 10 carbon atoms.

- 35. (Withdrawn) The polarizer-protective film as set forth in claim 34, wherein: in the imide resin, a molar ratio of the repeating unit represented by General Formula (1) and the repeating unit represented by General Formula (3) ranges from 1.0:1.0 to 4.0:1.0.
- 36. (Withdrawn) The production method as set forth in claim 34, wherein: in the step (i), the imide resin is made into the film on the basis of a melt extrusion method.
- 37. (Withdrawn) The production method as set forth in claim 34, wherein: in the step (i), the imide resin is made into the film on the basis of a solvent casting method.
- 38. (Withdrawn) The production method as set forth in claim 34, wherein: in the step (ii), biaxially stretching is carried out.

39. (Withdrawn) A retardation film, comprising an imide resin which includes: a repeating unit represented by General Formula (1); a repeating unit represented by General Formula (2); and a repeating unit represented by General Formula (3),

$$\begin{array}{c|c}
R^{2} & R^{2} \\
R^{1} & R^{1} \\
\downarrow & \downarrow & \downarrow \\
C & N & C \\
R^{3}
\end{array}$$

$$\begin{array}{c}
\mathbb{R}^4 \\
\mathbb{R}^5 \\
\mathbb{C} \\
\mathbb{Q}^{\mathbb{C}} \\
\mathbb{R}^6
\end{array}$$

$$\mathbb{R}^7$$
 $\mathbb{R}^8$ 
 $\dots$  (3)

where R<sup>7</sup> represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R8 represents an aryl group having 6 to 10 carbon atoms.

- 40. (Withdrawn) The retardation film as set forth in claim 39, wherein the imide resin has negative orientation birefringence.
- 41. (Withdrawn) The retardation film as set forth in claim 39, wherein an orientation birefringence of the imide resin is not more than  $-2 \times 10^{-3}$ .
- 42. (Withdrawn) The retardation film as set forth in claim 39, wherein the imide resin includes 20 wt % to 50 wt % of the repeating unit represented by General Formula (3).
- 43. (Withdrawn) The retardation film as set forth in claim 39, wherein a photoelastic coefficient of the imide resin is not more than  $10 \times 10^{-12} \text{m}^2/\text{N}$ .

- 44. (Withdrawn) The retardation film as set forth in claim 39, wherein a glass transition temperature of the imide resin is not less than 120°C.
- 45. (Currently Amended/Withdrawn) A production method of a retardation film, comprising the steps of:
- (i) making, into a film, an imide resin including a repeating unit represented by General Formula (1), a repeating unit represented by General Formula (2), and a repeating unit represented by General Formula (3); and
  - (ii) drawing the imide resin having been made into the film,

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$$\begin{array}{c|c}
R^{2} & R^{2} \\
 & R^{1} & R^{1} \\
 & R^{2} & R^{2} \\
 & R^{3} & R^{3}
\end{array}$$

$$\mathbb{R}^7$$
 $\mathbb{R}^8$ 

$$\begin{array}{c}
\mathbb{R}^4 \\
\mathbb{R}^5 \\
\mathbb{C}^{\mathbb{C}} \\
\mathbb{R}^6
\end{array}$$
... (2)

where  $R^7$  represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and  $R^8$  represents an aryl group having 6 to 10 carbon atoms.

- 46. (Withdrawn) The production method as set forth in claim 45, wherein: in the step (i), the imide resin is made into the film on the basis of a melt extrusion method.
- 47. (Withdrawn) The production method as set forth in claim 45, wherein: in the step (i), the imide resin is made into the film on the basis of a melt drawing method.
- 48. (Withdrawn) A method for producing an imide resin which includes a repeating unit represented by General Formula (1) and has substantially no orientation birefringence, said method comprising the step of:
- (a) treating, with an imidization agent, a resin including a repeating unit represented by General Formula (2) and a repeating unit represented by General Formula (3) so that a quantity of the repeating unit represented by General Formula (3) is 15 wt % or more and 40 wt % or less,

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$$\begin{array}{c|c}
R^2 & R^2 \\
\downarrow & R^1 & R^1 \\
\downarrow & R^1$$

where each of R<sup>1</sup> and R<sup>2</sup> independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R<sup>3</sup> represents a hydrogen atom, an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\begin{array}{c}
\mathbb{R}^4 \mathbb{R}^5 \\
\downarrow \\
\mathbb{C}^{\mathbb{C}} \\
\mathbb{Q}^{\mathbb{C}}
\end{array}$$

$$\begin{array}{c}
\mathbb{C} \\
\mathbb{Q} \\
\mathbb{R}^6
\end{array}$$

$$\mathbb{R}^7$$
 $\mathbb{R}^8$ 
 $\dots (3)$ 

where  $R^7$  represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and  $R^8$  represents an aryl group having 6 to 10 carbon atoms.

- 49. (Withdrawn) The method as set forth in claim 48, wherein: in the step (a), the resin is treated with the imidization agent so that a molar ratio of the repeating unit represented by General Formula (1) and the repeating unit represented by General Formula (3) ranges from 1.0:1.0 to 4.0:1.0.
- 50. (Withdrawn) A method for producing an imide resin, which includes a repeating unit represented by General Formula (1) and has a negative orientation birefringence, said method comprising the step of: (1) treating, with an imidization agent, a resin including a repeating unit represented by General Formula (2) and a repeating unit represented by General Formula (3) so that a quantity of the repeating unit represented by General Formula (3) is 20 wt % or more and 50 wt % or less,

$$\begin{array}{cccc}
R^2 & R^2 \\
R^1 & R^1 \\
R^1 & R^1 \\
\hline
C & C & C
\end{array}$$

$$\begin{array}{cccc}
C & C & C
\end{array}$$

where each of R<sup>4</sup> and R<sup>5</sup> independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R<sup>6</sup> represents an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

where  $R^7$  represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and  $R^8$  represents an aryl group having 6 to 10 carbon atoms.

51. (Withdrawn) An imidized methacrylic resin composition, being transformed by treating, with an imidization agent, a methacrylic resin composition (C) obtained by

copolymerizing a methacrylic ester polymer (A) in the presence of acrylic ester cross-linking elastic particles (B), wherein:

the methacrylic ester polymer (A) is a polymer obtained by polymerizing a monomer mixture including 50 to 99 wt % of methacrylic alkyl ester, 0 to 49 wt % of acrylic alkyl ester, and 1 to 50 wt % of an aromatic vinyl monomer, and

the acrylic ester cross-linking elastic particles (B) are a copolymer obtained by polymerizing a monomer mixture (b) including 50 to 100 wt % of acrylic alkyl ester and 50 to 0 wt % of methacrylic alkyl ester with a multifunctional monomer having two or more unconjugated double bonds.

- 52. (Withdrawn) The imidized methacrylic resin composition as set forth in claim 51, wherein an orientation birefringence of the imide resin ranges from  $-0.1 \times 10^{-3}$  to  $0.1 \times 10^{-3}$ .
- 53. (Withdrawn) The imidized methacrylic resin composition as set forth in claim 51, wherein a glass transition temperature of the imide resin is not less than 120°C.
- 54. (Withdrawn) A molded product, comprising the imidized methacrylic resin composition as set forth in any one of claims 51 to 53.
- 55. (Withdrawn) A film, being obtained by molding the imidized methacrylic resin composition as set forth in any one of claims 51 to 53.

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- 56. (Withdrawn) A laminate, being obtained by laminating the film as set forth in claim 55 on metal or plastic.
- 57. (New) The polarizer-protective film as set forth in claim 27, wherein the content of the repeating unit represented by General Formula (3) ranges from 10 wt% to 40 wt% with respect to the amount of the total repeating units of the imide resin.
- 58. (New) The polarizer-protective film as set forth in claim 27, wherein R<sup>6</sup> in General Formula (2) represents an alkyl group having 1 carbon atom.